IN THE CLAIMS

Please amend the claims as follows:

ph b

Claim 1 (Currently Amended): A gel depilatory composition obtained by eompounding comprising (a) a keratin reducing compound, (b) a hydrophilic high molecular polymeric compound having an ionic group, (c) a an ionic-bonding crosslinking agent and (d) water,

wherein the hydrophilic polymeric compound is crosslinked with the ionic-bonding crosslinking agent.

Claim 2 (Canceled).

Claim 3 (Currently Amended): The composition according to claim 1, further comprising or 2, which further comprises (e) a nonionic hydrophilic high molecular compound.

Claim 4 (Currently Amended): The composition according to claim 1, further comprising or 3, which further comprises (f) water-insoluble particles.

Claim 5 (Currently Amended): The composition according to claim 1, wherein (b) the hydrophilic high molecular polymeric compound having an ionic group is at least one selected from the group consisting of a poly(meth)acrylic acid and a salt thereof and (c) the ionic-bonding crosslinking agent is at least one selected from the group consisting of a polyvalent metal salt, a polyvalent metal hydroxide and a polyvalent metal oxide.

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Claim 6 (Original): The composition according to claim 1, having a viscosity of 100,000 mPa s or more.

Claim 7 (Currently Amended): The composition according to claim 1, wherein (b) the hydrophilic high molecular polymeric compound having an ionic group is a waterabsorptive high molecular polymeric compound or a water-soluble high molecular polymeric compound.

Claim 8 (Currently Amended): The composition according to claim 1, which further comprises comprising (g) a compound having the solubility parameter δ represented by the formula (I) in the range of 8 to 15:

$$\delta = (\Delta E/V)^{1/2} = \left(\sum_{i} \Delta e_{i} / \sum_{j=1}^{I} \Delta v_{i}\right)^{1/2} \tag{I}$$

where;

 ΔE : Cohesive energy density (cal/mol),

V: Molar volume (10⁻⁶ m³/mol),

Δei: Evaporation energy of an atom or an atomic group, and

 ΔV_i : Molar volume of an atom or an atomic group.

Claim 9 (Currently Amended): A depilatory gel sheet comprising a support and the gel depilatory composition as claimed in Claim 1, wherein the gel depilatory composition is present to 6, provided on and/or in the support, on the support or both in and on the support.

Claim 10 (New): The composition according to Claim 1, wherein the keratin reducing compound is a thioglycolic acid, cysteine, a derivative thereof, or a salt thereof.

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Claim 11 (New): The composition according to Claim 1, wherein the keratin reducing compound comprises at least one selected from the group consisting of monoglyceryl thioglycolate, thiogylocolic acid and calcium thioglycolate.

Claim 12 (New): The composition according to Claim 1 wherein the keratin reducing compound is present in an amount of from 1 to 20% by weight.

Claim 13 (New): The composition according to Claim 1, wherein the hydrophilic polymeric compound is present in an amount of from 5 to 20% by weight.

Claim 14 (New): The composition according to Claim 1, wherein the hydrophilic polymeric compound is a polyvinyl alcohol or a poly(meth)acrylic acid.

Claim 15 (New): The composition according to Claim 1, wherein the hydrophilic polymeric compound is at least one of an (meth)acrylic acid/(meth)acrylate copolymer, an (meth)acrylic acid/maleic acid copolymer, a starch/(meth)acrylic acid graft copolymer or a salt thereof.

Claim 16 (New): The composition according to Claim 1, wherein the hydrophilic polymeric compound is a sodium polyacrylate.

Claim 17 (New): The composition according to Claim 1, wherein the crosslinking agent is aluminum hydroxide or calcium hydroxide.

Claim 18 (New): The composition according to Claim 1, wherein the crosslinking agent is present in an amount of from 0.1 to 5% by weight.

Claim 19 (New): The composition according to Claim 1, wherein the crosslinking agent is present in an amount of 0.001 to 2 equivalents per ionic group of the hydrophilic polymeric compound.

Claim 20 (New): A process comprising

applying the composition according to Claim 1 to a portion of a body in need of depilation and

peeling off the gel depilatory composition to femove hairs from the body.

Claim 21 (New): The method according to Claim 20, further comprising: allowing the gel depilatory composition to stand on the body for from 2 to 20 minutes after applying.

Claim 22 (New): The method according to Claim 20, wherein the portion of the body is the face.

BASIS FOR THE AMENDMENT

Claims 1 and 3-22 are active in the present application. Claim 2 has been canceled. Original Claim 1 has been amended for clarity and to further define the crosslinking agent as an ionic-bonding crosslinking agent. Support for the amendment is found in original Claim 2. The term "high molecular" has been replaced by the term "polymeric" in the original claims. Those of ordinary skill in the art would readily recognize that the term "high molecular" includes polymeric materials as evidenced by the disclosure of numerous polymeric materials for the hydrophilic high molecular compound as disclosed on page 7, line 2 through page 10, line 21. Claims 10-22 are new claims. Support for new Claim 10 is found on page 4, lines 12-15. Support for new Claim 11 is found on page 4, lines 15-18 and Table 1. Support for new Claim 12 is found on page 6, lines 5-6 from the bottom. Support for new Claim 13 is found on page 10, lines 15-20. Support for new Claim 14 is found on page 8, last paragraph. Support for new Claim 15 is found on page 8, lines 20-24 and page 9, lines 16-21. Support for new Claim 16 is found on page 8, last paragraph. Support for new Claim 17 is found on page 13, lines 5-8. Support for new Claim 18 is found on page 13, lines 9-11. Support for new Claim 19 is found on page 13, lines 18-20. Support for new Claims 20-21 is found on page 30, last paragraph. Support for new Claim 22 is found on page 31, lines 13-16.

No new matter is believed to have been added by this amendment.